

Based on the calculations shown on their worksheet, the Pinellas' adjusted standard deduction in Line 2d is \$6,242. Here are the correct answers for each line.

Who Must File Worksheet for Bona Fide Residents of P.R. with exempt income (under section 933)

1. Enter STANDARD DEDUCTION

If your filing status is _____

Single

under 65 enter \$5,450 _____

65 or older enter \$6,800 _____

Married filing jointly

both under 65 enter \$10,900 _____

one 65 or older enter \$11,950 _____

both 65 or older enter \$13,000 _____

Head of household

under 65 enter \$8,000 _____

65 or older enter \$9,350 _____

Qualifying widow(er) with dependent child

under 65 enter \$10,900 _____

65 or older enter \$11,950 _____

CAUTION: If someone can claim you as a dependent, enter amount from the Standard Deduction Worksheet for Dependents in the instructions for Form 1040 or Form 1040A, as applicable.

2. Allowable portion of STANDARD DEDUCTION

a. Gross income subject to U.S. tax (include taxable social security benefits) _____

b. Total gross income from all sources (including exempt P.R. Income) _____

c. Divide line 2a by line 2b _____

d. Multiply STANDARD DEDUCTION (line 1) by line 2c _____

3. Enter:

married filing jointly \$7,000 _____

if someone can claim you as a dependent enter "0" _____

all others enter \$3,500 _____

4. Add lines 2d and 3 _____

Worksheet For Puerto Rico Filers With Exempt Income Under Section 933 Who Do Not Itemize Deductions

1. Enter STANDARD DEDUCTION: If you checked Form 1040, Filing Status box

1, enter \$5,450 _____

2 or 5, enter \$10,900 _____

3, enter \$5,450 _____

4, enter \$8,000 _____

CAUTION: If you are 65 or over and/or blind, enter amount from chart in the instructions for Form 1040 or Form 1040A, as applicable;

or

If someone can claim you as a dependent, enter amount from the Standard Deduction Worksheet for Dependents in the instructions for Form 1040 or Form 1040A, as applicable.

2. Allowable portion of STANDARD DEDUCTION:

a. Gross income subject to U.S. tax _____

b. Total gross income from all sources (including exempt P.R. income) _____

c. Divide line 2a by line 2b _____

d. Multiply Standard Deduction (line 1) by line 2c and enter this amount
on Form 1040, line 40 or Form 1040A, line 24 (allowable portion of
STANDARD DEDUCTION) _____

Write the following above line 40, Form 1040 or line 24 of Form 1040A: "Standard Deduction modified due to exempt income under section 933."